

GENERAL RATES OF TAX 1990-91 INCOME YEAR**Resident Individuals:**

<u>Total Taxable income:</u>		<u>Tax on Total Taxable Income:</u>
Not less than	Not more than	
\$	\$	
0	5,250	Nil
5,250	17,650	Nil + 20.5c for each \$1 over \$ 5,250
17,650	20,600	\$ 2,542.00 + 24.5c for each \$1 over \$17,650
20,600	20,700	\$ 3,264.75 + 29.5c for each \$1 over \$20,600
20,700	35,000	\$ 3,294.25 + 38.5c for each \$1 over \$20,700
35,000	36,000	\$ 8,799.75 + 42.5c for each \$1 over \$35,000
36,000	50,000	\$ 9,224.75 + 46.5c for each \$1 over \$36,000
50,000		\$15,734.75 + 47.0c for each \$1 over \$50,000

Medicare Levy - 1.25% of Taxable Income

Non-Resident Individuals:

<u>Total Taxable income:</u>		<u>Tax on Total Taxable Income:</u>
Not less than	Not more than	
\$	\$	
0	20,600	29.0c for each \$1
20,600	20,700	\$ 5,974.00 + 34.0c for each \$1 over \$20,600
20,700	35,000	\$ 6,008.00 + 38.5c for each \$1 over \$20,700
35,000	36,000	\$11,513.50 + 42.5c for each \$1 over \$35,000
36,000	50,000	\$11,938.50 + 46.5c for each \$1 over \$36,000
50,000		\$18,448.50 + 47.0c for each \$1 over \$50,000

Higher Education Contribution Scheme:

<u>Total Taxable income:</u>		<u>HEC Assessment Debit:</u>
Not less than	Not more than	
\$	\$	
0	25,468	NIL
25,469	28,941	2% of Taxable Income
28,942	40,519	3% of Taxable Income
40,520		4% of Taxable Income

Dependant Rebates:

Spouse, de facto spouse, housekeeper or daughter/housekeeper with dependant child or student child	\$1,296
Spouse, de facto spouse, housekeeper* or daughter/housekeeper* without dependant child or student child	\$1,080
Sole parent	\$1,015
Parent, parent-in-law	\$972
Invalid relative	\$486

Rebate reduced by \$1 for each \$4 that separate net income exceeds \$282

* Must have care of taxpayer's invalid relative or spouse of taxpayer, being a spouse in receipt of an invalid pension

Medical Expenses Rebate:

25% of expenditure in excess of \$1,000

Tax Thresholds:

	Medicare Levy		
	Reduced		
	Income	Levy	1.25%
	Tax	Applies	Applies
	\$	\$	\$
Single	5,251	11,746	12,529
Spouse without dependant child or student child	10,519	19,046	20,314
Spouse with one dependant child* or student child	11,572	21,146	22,554
Sole parent with one dependant child	10,202	21,146	22,554

* Reduced Medicare Levy threshold increases by \$2,100 for each additional child

Upper limit for reduced Medicare Levy increases by \$2,240 for each additional child

Zone and Overseas Locality Rebates:

Special Zones A and B	\$938 + 50% of dependant rebates
Zone A	\$270 + 50% of dependant rebates
Zone B	\$ 45 + 20% of dependant rebates

Notional Child Rebates:

One child under 16, not being a student	\$376
Each other child under 16, not being a student	\$282
Student child	\$376

Pensioner Rebates:

	Maximum	Shading	Shading	Shading
	Rebate	Rate	Begins	Ceases
	\$	Cents/ Dollar	Above \$	Above \$
Single-rate Pensioners	912	12.5	9,699	16,995
Married-rate Pensioners	599	12.5	8,172	12,964
Married receiving single-rate	859	12.5	9,441	16,313

Beneficiary Rebates:

	Maximum	Shading	Shading	Shading
	Rebate	Rate	Begins	Ceases
	\$	Cents/ Dollar	Above \$	Above \$
Single* Under 18	16	12.5	5,329	5,457
Single* 18 - 20	131	12.5	5,890	6,938
Single 21 and over	415	12.5	7,275	10,595
Single 60 - 64	544	12.5	7,904	12,256
Married** Under 18	16	12.5	5,329	5,457
Married** 18 - 20	131	12.5	5,890	6,938
Married# 21 and over	274	12.5	6,587	8,779
Married with children	545	12.5	13,177	17,537
Other Married	545	12.5	13,177	17,537

* Living away from home

** No children

Spouse under 21 and/or on Austudy

GENERAL RATES OF TAX 1991-92 INCOME YEAR

Resident Individuals:

<u>Total Taxable income:</u>		<u>Tax on Total Taxable Income:</u>
Not less than	Not more than	
\$	\$	
0	5,400	Nil
5,400	20,700	Nil + 20c for each \$1 over \$ 5,400
20,700	36,000	\$ 3,060.00 + 38c for each \$1 over \$20,700
36,000	50,000	\$ 8,874.00 + 46c for each \$1 over \$36,000
50,000		\$15,314.00 + 47c for each \$1 over \$50,000

Medicare Levy - 1.25% of Taxable Income

Non-Resident Individuals:

<u>Total Taxable income:</u>		<u>Tax on Total Taxable Income:</u>
Not less than	Not more than	
\$	\$	
0	20,700	29c for each \$1
20,700	36,000	\$ 6,003.00 + 38c for each \$1 over \$20,700
36,000	50,000	\$11,817.00 + 46c for each \$1 over \$36,000
50,000		\$18,257.00 + 47c for each \$1 over \$50,000

Higher Education Contribution Scheme:

<u>Total Taxable income:</u>		<u>HEC Assessment Debit:</u>
Not less than	Not more than	
\$	\$	
0	27,097	NIL
27,098	30,793	2% of Taxable Income
30,794	43,112	3% of Taxable Income
43,113		4% of Taxable Income

Dependant Rebates:

Spouse, de facto spouse, housekeeper or daughter/housekeeper with dependant child or student child	\$1,379
Spouse, de facto spouse, housekeeper* or daughter/housekeeper* without dependant child or student child	\$1,149
Sole parent	\$1,080
Parent, parent-in-law	\$1,034
Invalid relative	\$517

Rebate reduced by \$1 for each \$4 that separate net income exceeds \$282

* Must have care of taxpayer's invalid relative or spouse of taxpayer, being a spouse in receipt of an invalid pension

Medical Expenses Rebate:

20% of expenditure in excess of \$1,000

Tax Thresholds:

	Medicare Levy		
	Reduced		
	Income	Levy	1.25%
	Tax	Applies	Applies
	\$	\$	\$
Single	5,401	11,746	12,529
Spouse without dependant child or student child	11,146	19,675	20,986
Spouse with one dependant child* or student child	12,296	21,775	23,226
Sole parent with one dependant child	10,801	21,775	23,226

* Reduced Medicare Levy threshold increases by \$2,100 for each additional child

Upper limit for reduced Medicare Levy increases by \$2,240 for each additional child

Zone and Overseas Locality Rebates:

Special Zones A and B	\$938 + 50% of dependant rebates
Zone A	\$270 + 50% of dependant rebates
Zone B	\$ 45 + 20% of dependant rebates

Notional Child Rebates:

One child under 16, not being a student	\$376
Each other child under 16, not being a student	\$282
Student child	\$376

Pensioner Rebates (Estimated):

	Maximum	Shading	Shading	Shading
	Rebate	Rate	Begins	Ceases
	\$	Cents/ Dollar	Above	Above
			\$	\$
Single-rate Pensioners	933	12.5	10,065	17,529
Married-rate Pensioners	620	12.5	8,500	13,460
Married receiving single-rate	881	12.5	9,805	16,853

Beneficiary Rebates (Estimated):

	Maximum	Shading	Shading	Shading
	Rebate	Rate	Begins	Ceases
	\$	Cents/ Dollar	Above	Above
			\$	\$
Single* Under 18	44	12.5	5,620	5,972
Single* 18 - 20	163	12.5	6,215	7,519
Single 21 and over	428	12.5	7,540	10,964
Single 60 - 64	558	12.5	8,190	12,654
Married** Under 18	44	12.5	5,620	5,972
Married** 18 - 20	163	12.5	6,215	7,519
Married# 21 and over	286	12.5	6,830	9,118
Married with children	503	12.5	13,660	17,684
Other Married	503	12.5	13,660	17,684

* Living away from home

** No children

Spouse under 21 and/or on Austudy

GENERAL RATES OF TAX 1992-93 INCOME YEAR**Resident Individuals:**

<u>Total Taxable income:</u>		<u>Tax on Total Taxable Income:</u>
Not less than	Not more than	
\$	\$	
0	5,400	Nil
5,400	20,700	Nil + 20c for each \$1 over \$ 5,400
20,700	36,000	\$ 3,060.00 + 38c for each \$1 over \$20,700
36,000	50,000	\$ 8,874.00 + 46c for each \$1 over \$36,000
50,000		\$15,314.00 + 47c for each \$1 over \$50,000

Medicare Levy - 1.25% of Taxable Income

Non-Resident Individuals:

<u>Total Taxable income:</u>		<u>Tax on Total Taxable Income:</u>
Not less than	Not more than	
\$	\$	
0	20,700	29c for each \$1
20,700	36,000	\$ 6,003.00 + 38c for each \$1 over \$20,700
36,000	50,000	\$11,817.00 + 46c for each \$1 over \$36,000
50,000		\$18,257.00 + 47c for each \$1 over \$50,000

Higher Education Contribution Scheme:

<u>Total Taxable income:</u>		<u>HEC Assessment Debit:</u>
Not less than	Not more than	
\$	\$	
0	27,747	NIL
27,748	31,532	2% of Taxable Income
31,533	44,146	3% of Taxable Income
44,147		4% of Taxable Income

Dependant Rebates:

Spouse, de facto spouse, housekeeper or daughter/housekeeper with dependant child or student child	\$1,412
Spouse, de facto spouse, housekeeper* or daughter/housekeeper without dependant child or student child	\$1,177
Sole parent	\$1,106
Parent, parent-in-law	\$1,059
Invalid relative	\$529

Rebate reduced by \$1 for each \$4 that separate net income exceeds \$282

* Must have care of taxpayer's invalid relative or spouse of taxpayer, being a spouse in receipt of an invalid pension

Medical Expenses Rebate:

20% of expenditure in excess of \$1,000

Tax Thresholds:

	Income Tax \$	Medicare Levy	
		Reduced Levy Applies \$	1.25% Applies \$
Single	5,401	11,888	12,680
Spouse without dependant child or student child	11,286	20,071	21,408
Spouse with one dependant child* or student child	12,461	22,171	23,648
Sole parent with one dependant child	10,931	22,171	23,648

* Reduced Medicare Levy threshold increases by \$2,100 for each additional child

Upper limit for reduced Medicare Levy increases by \$2,240 for each additional child

Zone and Overseas Locality Rebates:

Special Zones A and B	\$1,056 + 50% of rebates for dependants, housekeeper or sole parent
Zone A	\$304 + 50% of rebates for dependants, housekeeper or sole parent
Zone B	\$51 + 50% of rebates for dependants, housekeeper or sole parent

Notional Child Rebates:

One child under 16, not being a student	\$376
Each other child under 16, not being a student	\$282
Student child	\$376

Pensioner Rebates:

	Maximum Rebate \$	Shading Rate Cents/ Dollar	Shading Begins Above \$	Shading Ceases Above \$
Single-rate Pensioners	972	12.5	10,260	18,036
Married-rate Pensioners	654	12.5	8,670	13,902
Married receiving single-rate	920	12.5	10,000	17,360

Beneficiary Rebates:

	Maximum Rebate \$	Shading Rate Cents/ Dollar	Shading Begins Above \$	Shading Ceases Above \$
Single* Under 18	71	12.5	5,755	6,323
Single* 18 - 20	193	12.5	6,365	7,909
Single 21 and over	448	12.5	7,640	11,224
Single 60 - 64	588	12.5	8,340	13,044
Married** Under 18	71	12.5	5,755	6,323
Married** 18 - 20	193	12.5	6,365	7,909
Married# 21 and over	311	12.5	6,955	9,443
Married 21 and over separated due to illness	1,078	12.5	16,675	25,299
Other Married	525	12.5	13,910	18,110

* Living away from home

** No children

Spouse under 21 and/or on AUSTUDY

GENERAL RATES OF TAX 1993-94 INCOME YEAR**Resident Individuals:**

<u>Total Taxable income:</u>		<u>Tax on Total Taxable Income:</u>	
Not less than	Not more than		
\$	\$		
0	5,400	Nil	
5,400	20,700	Nil	+ 20c for each \$1 over \$ 5,400
20,700	36,000	\$ 3,060.00	+ 35.5c for each \$1 over \$20,700
36,000	38,000	\$ 8,491.50	+ 38.5c for each \$1 over \$36,000
38,000	50,000	\$ 9,261.50	+ 44.125c for each \$1 over \$38,000
50,000		\$14,556.50	+ 47c for each \$1 over \$50,000

Medicare Levy - 1.4% of Taxable Income

Non-Resident Individuals:

<u>Total Taxable income:</u>		<u>Tax on Total Taxable Income:</u>	
Not less than	Not more than		
\$	\$		
0	20,700		29c for each \$1
20,700	36,000	\$ 6,003	+ 35.5c for each \$1 over \$20,700
36,000	38,000	\$11,434.50	+ 38.5c for each \$1 over \$36,000
38,000	50,000	\$12,204.50	+ 44.125c for each \$1 over \$38,000
50,000		\$17,499.50	+ 47c for each \$1 over \$50,000

Higher Education Contribution Scheme:

<u>Total Taxable income:</u>		<u>HEC Assessment Debit:</u>
Not less than	Not more than	
\$	\$	
0	26,401	NIL
26,402	30,004	3% of Taxable Income
30,005	42,005	4% of Taxable Income
42,006		5% of Taxable Income

Dependant Rebates:

Spouse, de facto spouse, housekeeper or daughter/housekeeper with dependant child or student child	\$1,425
Spouse, de facto spouse, housekeeper* or daughter/housekeeper without dependant child or student child	\$1,188
Sole parent	\$1,116
Parent, parent-in-law	\$1,069
Invalid relative	\$534

Rebate reduced by \$1 for each \$4 that separate net income exceeds \$282

* Must have care of taxpayer's invalid relative or spouse of taxpayer, being a spouse in receipt of an invalid pension

Medical Expenses Rebate:

20% of expenditure in excess of \$1,000

Tax Thresholds:

	Medicare Levy		
	Income Tax \$	Reduced Levy Applies \$	1.4% Applies \$
Single	5,401	12,689	13,643
Spouse without dependant child or student child	11,341	21,367	22,974
Spouse with one dependant child* or student child	12,526	23,467	25,232
Sole parent with one dependant child	10,981	23,467	25,232

* Reduced Medicare Levy threshold increases by \$2,100 for each additional child

Upper limit for reduced Medicare Levy increases by \$2,258 for each additional child

Zone and Overseas Locality Rebates:

Special Zones A and B	\$1,173 + 50% of dependant rebates
Zone A	\$338 + 50% of dependant rebates
Zone B	\$57 + 20% of dependant rebates

Notional Child Rebates:

One child under 16, not being a student	\$376
Each other child under 16, not being a student	\$282
Student child	\$376

Pensioner Rebates:

	Maximum Rebate \$	Shading Rate Cents/ Dollar	Shading Begins Above \$	Shading Ceases Above \$
<u>Social Security recipients</u>				
Single-rate Pensioners	1,084	12.5	10,820	19,492
Married-rate Pensioners	738	12.5	9,090	14,994
Married receiving single-rate	1,021	12.5	10,505	18,673
<u>Veterans' Affairs recipients</u>				
Single-rate Pensioners	1,020	12.5	10,500	18,660
Married-rate Pensioners	685	12.5	8,825	14,305
Married receiving single-rate	957	12.5	10,185	17,841

Beneficiary Rebates:

	Maximum Rebate \$	Shading Rate Cents/ Dollar	Shading Begins Above \$	Shading Ceases Above \$
Single* Under 18	88	12.5	5,840	6,544
Single* 18 - 20	212	12.5	6,460	8,156
Single 21 and over	475	12.5	7,775	11,575
Single 60 - 64	626	12.5	8,530	13,538
Married** Under 18	88	12.5	5,840	6,544
Married** 18 - 20	212	12.5	6,460	8,156
Married# 21 and over	343	12.5	7,115	9,859
Married with children	1,144	12.5	17,060	26,212
Other Married	577	12.5	14,225	18,841

* Living away from home

** No children

Spouse under 21 and/or on AUSTUDY

GENERAL RATES OF TAX 1994-95 INCOME YEAR**Resident Individuals:**

<u>Total Taxable income:</u>		<u>Tax on Total Taxable Income:</u>
Not less than	Not more than	
\$	\$	
0	5,400	Nil
5,400	20,700	Nil + 20c for each \$1 over \$ 5,400
20,700	38,000	\$ 3,060 + 34c for each \$1 over \$20,700
38,000	50,000	\$ 8,942 + 43c for each \$1 over \$38,000
50,000		\$14,102 + 47c for each \$1 over \$50,000

Medicare Levy - 1.4% of Taxable Income

Non-Resident Individuals:

<u>Total Taxable income:</u>		<u>Tax on Total Taxable Income:</u>
Not less than	Not more than	
\$	\$	
0	20,700	29c for each \$1
20,700	38,000	\$ 6,003 + 34c for each \$1 over \$20,700
38,000	50,000	\$11,885 + 43c for each \$1 over \$38,000
50,000		\$17,045 + 47c for each \$1 over \$50,000

Higher Education Contribution Scheme:

<u>Total Taxable income:</u>		<u>HEC Assessment Debit:</u>
Not less than	Not more than	
\$	\$	
0	26,852	NIL
26,853	30,516	3% of Taxable Income
30,517	42,722	4% of Taxable Income
42,723		5% of Taxable Income

Maximum rebate

Dependant Rebates:

Spouse**, de facto spouse**, housekeeper or daughter/housekeeper with dependant child or student child	\$1,452
Spouse, de facto spouse, housekeeper* or daughter/housekeeper without dependant child or student child	\$1,211
Sole parent	\$1,137
Parent, parent-in-law	\$1,089
Invalid relative	\$544

Rebate reduced by \$1 for each \$4 that separate net income exceeds \$282

* Must have care of taxpayer's invalid relative or spouse of taxpayer, being a spouse in receipt of an invalid pension

**The maximum rebate is reduced by any amount received by the claimant's spouse through HCCA (Home Child Care Allowance)

Medical Expenses Rebate:

20% of expenditure in excess of \$1,000

Tax Thresholds:

	Medicare Levy		
	Income Tax \$	Reduced Levy Applies \$	1.4% Applies \$
Single	5,401	12,689	13,643
Spouse without dependant child or student child	11,456	21,367	22,974
Spouse with one dependant child* or student child	12,661	23,467	25,232
Sole parent with one dependant child	11,086	23,467	25,232

* Reduced Medicare Levy threshold increases by \$2,100 for each additional child

Upper limit for reduced Medicare Levy increases by \$2,258 for each additional child

Zone and Overseas Locality Rebates:

Special Zones A and B	\$1173 + 50% of dependant rebates
Zone A	\$338 + 50% of dependant rebates
Zone B	\$57 + 20% of dependant rebates

Notional Child Rebates:

One child under 16, not being a student	\$376
Each other child under 16, not being a student	\$282
Student child	\$376

Pensioner Rebates:

	Maximum Rebate \$	Shading Rate Cents/ Dollar	Shading Begins Above \$	Shading Ceases Above \$
Single-rate Pensioners	1,064	12.5	10,720	19,232
Married-rate Pensioners	724	12.5	9,020	14,812
Married receiving single-rate	1,002	12.5	10,410	18,426

Beneficiary Rebates:

	Maximum Rebate \$	Shading Rate Cents/ Dollar	Shading Begins Above \$	Shading Ceases Above \$
<i>Single</i>				
Under 18 years: At home	0		n/a	n/a
Under 18 years: ¹ Youth Training Allowance	38	12.5	2,890	3,194
Under 18 years: ¹ Other	109	12.5	5,945	6,817
18-20: At home	0		n/a	n/a
18-20: Away from home	235	12.5	6,575	8,455
21 and over: ABSTUDY	774	12.5	9,270	15,462
21 and over: Other	529	12.5	8,045	12,277
60-64	660	12.5	8,700	13,980
Any age with children ² : Youth Training Allowance	296	12.5	4,180	6,548
Any age with children ² : Other	660	12.5	8,700	13,980
<i>Partnered (no children)</i>				
Under 18 years: Youth Training Allowance	38	12.5	2,890	3,194
Under 18 years: Other	109	12.5	5,945	6,817
18-20: Drought relief payment	475	12.5	13,830	17,630
18-20: Other	235	12.5	6,575	8,455
21 and over: Drought relief payment ³	1,189	12.5	17,400	26,912
21 and over: Other	611	12.5	14,510	9,398
Partner Allowance	53	12.5	5,665	6,089
Other: Partner under 21 and/ or on ABSTUDY, AUSTUDY, social security allowance or pension before 20/9/94	371	12.5	7,255	10,223
Partner 21 or over and not on ABSTUDY, AUSTUDY, social security allowance or pension before 20/9/94				
-- Primary recipient	690	12.5	8,850	14,370
-- Partner allowee from 20/9/94	53	12.5	5,665	6,089
Partner 21 or over and separated owing to illness				
-- Primary recipient	1,042	12.5	10,610	18,946
-- Partner allowee from 20/9/94	278	12.5	6,790	9,014
<i>Partnered (with children)</i>				
Drought relief payment ³	2,102	12.5	17,400	34,216
Partner Allowance	53	12.5	5,665	6,089
Youth Training Allowance	164	12.5	3,520	4,832
Other	1,524	12.5	14,510	26,702
Other: Any age, partner any age on ABSTUDY, AUSTUDY, social security allowance or pension before 20/9/94	371	12.5	7,255	10,223
Any age, partner any age not on ABSTUDY, AUSTUDY, social security allowance or pension before 20/9/94				
-- Primary recipient	690	12.5	8,850	14,370
-- Partner allowee from 20/9/94	53	12.5	5,665	6,089

Beneficiary Rebates (Continued) :

		Maximum Rebate \$	Shading Rate Cents/ Dollar	Shading Begins Above \$	Shading Ceases Above \$
Other:	Any age, partner any age and separated owing to illness				
	-- Primary recipient	1,042	12.5	10,610	18,946
	-- Partner allowee from 20/9/94	278	12.5	6,790	9,014
	AUSTUDY recipient of dependent spouse allowance	492	12.5	13,915	17,851
	ABSTUDY recipient of dependent spouse allowance				
	-- Under 21 years	492	12.5	13,915	17,851
	-- 21 years and over	807	12.5	15,490	21,946

¹ Living away from home.

² Not eligible for sole parent rebate.

³ Separated owing to illness.

GENERAL RATES OF TAX 1995-96 INCOME YEAR**Resident Individuals:**

<u>Total Taxable income:</u>		<u>Tax on Total Taxable Income:</u>
Not less than	Not more than	
\$	\$	
0	5,400	Nil
5,400	20,700	Nil + 20c for each \$1 over \$ 5,400
20,700	38,000	\$ 3,060 + 34c for each \$1 over \$20,700
38,000	50,000	\$ 8,942 + 43c for each \$1 over \$38,000
50,000		\$14,102 + 47c for each \$1 over \$50,000

Medicare Levy - 1.5% of Taxable Income

Non-Resident Individuals:

<u>Total Taxable income:</u>		<u>Tax on Total Taxable Income:</u>
Not less than	Not more than	
\$	\$	
0	20,700	29c for each \$1
20,700	38,000	\$ 6,003 + 34c for each \$1 over \$20,700
38,000	50,000	\$11,885 + 43c for each \$1 over \$38,000
50,000		\$17,045 + 47c for each \$1 over \$50,000

Higher Education Contribution Scheme:

<u>Total Taxable income:</u>		<u>HEC Assessment Debit:</u>
Not less than	Not more than	
\$	\$	
0	27,674	NIL
27,675	31,449	3% of Taxable Income
31,450	44,029	4% of Taxable Income
44,030		5% of Taxable Income

Maximum rebate

Dependant Rebates:

Child-housekeeper, housekeeper, with dependant child or student	\$1,488
Spouse (legal or de facto) with dependant child or student**	\$1,452
Spouse (legal or de facto), child-housekeeper, housekeeper* without dependant child or student	\$1,241
Sole parent	\$1,165
Parent, parent-in-law	\$1,116
Invalid relative	\$558

Rebate reduced by \$1 for each \$4 that separate net income exceeds \$282

* Must have care of taxpayer's invalid relative or spouse of taxpayer, being a spouse in receipt of an invalid pension

**The maximum rebate is reduced by any amount received by the claimant's spouse through HCCA (Home Child Care Allowance)

Medical Expenses Rebate:

20% of expenditure in excess of \$1,000

Tax Thresholds:

	Income Tax \$	Medicare Levy	
		Reduced Levy Applies \$	1.5% Applies \$
Single	5,401	12,871	13,913
Spouse without dependant child or student child	11,606	21,719	23,478
Spouse with one dependant child* or student child	12,661	23,819	25,749
Sole parent with one dependant child	11,226	23,819	25,749

* Reduced Medicare Levy threshold increases by \$2,100 for each additional child
Upper limit for reduced Medicare Levy increases by \$2,270 for each additional child

Zone and Overseas Locality Rebates:

Special Zones A and B	\$1173 + 50% of dependant rebates
Zone A	\$338 + 50% of dependant rebates
Zone B	\$57 + 20% of dependant rebates

Notional Child Rebates:

One child under 16, not being a student	\$376
Each other child under 16, not being a student	\$282
Student child	\$376

Pensioner Rebates:

	Maximum Rebate \$	Shading Rate Cents/ Dollar	Shading Begins Above \$	Shading Ceases Above \$
Single-rate Pensioners	1,157	12.5	11,185	20,441
Married-rate Pensioners	805	12.5	9,425	15,865
Married receiving single-rate	1,094	12.5	10,870	19,622

Beneficiary Rebates:

	Maximum Rebate \$	Shading Rate Cents/ Dollar	Shading Begins Above \$	Shading Ceases Above \$
<i>Single</i>				
Under 18 years: At home	0		n/a	n/a
Under 18 years: Away from home	146	12.5	6,130	7,298
18-20: At home	0		n/a	n/a
18-20: Away from home	275	12.5	6,775	8,975
21 and over: ABSTUDY	826	12.5	9,530	16,138
21 and over: Other	596	12.5	8,380	13,148
60-64	733	12.5	9,065	14,929
Any age with children [^] : ABSTUDY	926	12.5	10,030	17,438
Any age with children [^] : Other	733	12.5	9,065	14,929
<i>Partnered (no children)</i>				
Under 18 years	146	12.5	6,130	7,298
18-20: Drought relief payment	704	12.5	15,125	20,757
18-20: Other	275	12.5	6,775	8,975
21 and over: Drought relief payment	704	12.5	15,125	20,757
21 and over: ABSTUDY	826	12.5	9,530	16,138
21 and over: Other	433	12.5	7,565	11,029
Separated because of illness: Drought relief payment	2,546	12.5	18,130	38,498
Separated because of illness: Other	733	12.5	9,065	14,929
<i>Partnered (with children)</i>				
Drought relief payment	1,945	12.5	15,125	30,685
Parenting Allowance	49	12.5	5,645	6,037
Other	433	12.5	7,565	11,029
AUSTUDY: received dependent spouse allowance (from 1 July to 31 December 1995)	1,088	12.5	10,840	19,544
not a recipient of dependent spouse allowance	433	12.5	7,565	11,029
ABSTUDY: received dependent spouse allowance (from 1 July to 31 December 1995)	1,411	12.5	12,455	23,743
not a recipient of dependent spouse allowance	733	12.5	9,065	14,929
Separated because of illness: Drought relief payment	2,546	12.5	18,130	38,498
Separated because of illness: Other	733	12.5	9,065	14,929

[^] Not eligible for sole parent rebate.

GENERAL RATES OF TAX 1996-97 INCOME YEAR**Resident Individuals:**

<u>Total Taxable income:</u>		<u>Tax on Total Taxable Income:</u>
Not less than	Not more than	
\$	\$	
0	5,400	Nil
5,400	20,700	Nil + 20c for each \$1 over \$ 5,400
20,700	38,000	\$ 3,060 + 34c for each \$1 over \$20,700
38,000	50,000	\$ 8,942 + 43c for each \$1 over \$38,000
50,000		\$14,102 + 47c for each \$1 over \$50,000

Medicare Levy - 1.7% of Taxable Income

Non-Resident Individuals:

<u>Total Taxable income:</u>		<u>Tax on Total Taxable Income:</u>
Not less than	Not more than	
\$	\$	
0	20,700	29c for each \$1
20,700	38,000	\$ 6,003 + 34c for each \$1 over \$20,700
38,000	50,000	\$11,885 + 43c for each \$1 over \$38,000
50,000		\$17,045 + 47c for each \$1 over \$50,000

Higher Education Contribution Scheme:

<u>Total Taxable income:</u>		<u>HEC Assessment Debit:</u>
Not less than	Not more than	
\$	\$	
0	20,593	NIL
20,594	28,494	Optional 2% of Taxable Income
28,495	30,049	3% of Taxable Income
30,050	32,381	3.5% of Taxable Income
32,382	37,563	4% of Taxable Income
37,564	45,335	4.5% of Taxable Income
45,336	47,718	5% of Taxable Income
47,719	51,292	5.5% of Taxable Income
51,293		6% of Taxable Income

Maximum rebate

Dependant Rebates:

Child-housekeeper, housekeeper, with dependant child or student	\$1,556
Spouse (legal or de facto) with dependant child or student**	\$1,452
Spouse (legal or de facto), child-housekeeper, housekeeper* without dependant child or student	\$1,298
Sole parent	\$1,219
Parent, parent-in-law	\$1,167
Invalid relative	\$584

Rebate reduced by \$1 for each \$4 that separate net income exceeds \$282

* Must have care of taxpayer's invalid relative or spouse of taxpayer, being a spouse in receipt of an invalid pension

**The maximum rebate is reduced by any amount received by the claimant's spouse through HCCA (Home Child Care Allowance)

Medical Expenses Rebate:

20% of expenditure in excess of \$1,250

Tax Thresholds:

	Medicare Levy		
	Income Tax	Reduced Levy Applies	1.7% Applies
	\$	\$	\$
Single	5,401	13,128	14,346
Spouse without dependant child or student child	11,891	22,153	24,209
Spouse with one dependant child* or student child	12,661	24,253	26,504
Sole parent with one dependant child	11,496	24,253	26,504

* Reduced Medicare Levy threshold increases by \$2,100 for each additional child
Upper limit for reduced Medicare Levy increases by \$2,295 for each additional child
Reduced levy - shaded-in at the rate of 20%

Zone and Overseas Locality Rebates:

Special Zones A and B	\$1173 + 50% of dependant rebates
Zone A	\$338 + 50% of dependant rebates
Zone B	\$57 + 20% of dependant rebates

Notional Child Rebates:

One child under 16, not being a student	\$376
Each other child under 16, not being a student	\$282
Student child	\$376

Pensioner Rebates:

	Maximum Rebate \$	Shading Rate Cents/ Dollar	Shading Begins Above \$	Shading Ceases Above \$
Single-rate Pensioners	1,229	12.5%	11,545	21,377
Married-rate Pensioners	868	12.5%	9,740	16,684
Married receiving single-rate	1,166	12.5%	11,230	20,558

Beneficiary Rebates:

The beneficiary rebate is calculated using the following formulae:

(a) if the taxpayer's benefit amount is £ \$20,700

$$\text{Lowest marginal tax rate} \times \left[\text{Taxpayer's benefit amount} - \text{Tax free threshold} \right]$$

(b) if the taxpayer's benefit amount is > \$20,700

$$\text{Lowest marginal tax rate} \times \left[\text{Taxpayer's benefit amount} - \text{Tax free threshold} \right] + 0.14 \times \left[\text{Taxpayer's benefit amount} - 20,700 \right]$$

Where:

Lowest marginal tax rate is .20

Taxpayer's benefit amount is the amount of rebateable benefit received by the taxpayer during the income year, rounded down to the nearest whole dollar.

Tax Free threshold is \$5,400

If the rebate amount calculated using the above formulae is not a whole dollar amount, it is rounded up to the nearest whole dollar.

Example:

In 1996/97, the taxpayer receives AUSTUDY allowance of \$2,000 and Newstart allowance of \$4,500.

The taxpayer's rebateable benefit is, therefore \$6,500.

The beneficiary rebate is \$220 (0.20 x [6,500 - 5,400]).

GENERAL RATES OF TAX 1997-98 INCOME YEAR**Resident Individuals:**

<u>Total Taxable income:</u>		<u>Tax on Total Taxable Income:</u>
Not less than	Not more than	
\$	\$	
0	5,400	Nil
5,400	20,700	Nil + 20c for each \$1 over \$ 5,400
20,700	38,000	\$ 3,060 + 34c for each \$1 over \$20,700
38,000	50,000	\$ 8,942 + 43c for each \$1 over \$38,000
50,000		\$14,102 + 47c for each \$1 over \$50,000

Medicare Levy - 1.5% of Taxable Income

Non-Resident Individuals:

<u>Total Taxable income:</u>		<u>Tax on Total Taxable Income:</u>
Not less than	Not more than	
\$	\$	
0	20,700	29c for each \$1
20,700	38,000	\$ 6,003 + 34c for each \$1 over \$20,700
38,000	50,000	\$11,885 + 43c for each \$1 over \$38,000
50,000		\$17,045 + 47c for each \$1 over \$50,000

Higher Education Contribution Scheme:

<u>Total Taxable income:</u>		<u>HEC Assessment Debit:</u>
Not less than	Not more than	
\$	\$	
0	20,700	NIL
20,701	21,830	3% of Taxable Income
21,831	23,524	3.5% of Taxable Income
23,525	27,288	4% of Taxable Income
27,289	32,934	4.5% of Taxable Income
32,935	34,665	5% of Taxable Income
34,666	37,262	5.5% of Taxable Income
37,263		6% of Taxable Income

Maximum rebate

Dependant Rebates:

Child-housekeeper, housekeeper, with dependant child or student	\$1,587
Spouse (legal or de facto) with dependant child or student**	\$1,452
Spouse (legal or de facto), child-housekeeper, housekeeper* without dependant child or student	\$1,324
Sole parent	\$1,243
Parent, parent-in-law	\$1,190
Invalid relative	\$596

Rebate reduced by \$1 for each \$4 that separate net income exceeds \$282

* Must have care of taxpayer's invalid relative or spouse of taxpayer, being a spouse in receipt of an invalid pension

**The maximum rebate is reduced by any amount received by the claimant's spouse through HCCA (Home Child Care Allowance)

Medical Expenses Rebate:

20% of expenditure in excess of \$1,250

Tax Thresholds:

	Medicare Levy		
	Income Tax	Reduced Levy Applies	1.5% Applies
	\$	\$	\$
Single	5,401	13,390	14,474
Spouse without dependant child or student child	12,021	22,595	24,425
Spouse with one dependant child* or student child	12,661	24,695	26,696
Sole parent with one dependant child	11,616	24,695	26,696

* Reduced Medicare Levy threshold increases by \$2,100 for each additional child
Upper limit for reduced Medicare Levy increases by \$2,270 for each additional child
Reduced levy - shaded-in at the rate of 20%

Medicare levy surcharge

Medicare levy surcharge	1% of taxable income above the threshold
	Threshold
Singles	\$50,000
Family*	\$100,000

* Increased by \$1,500 for each additional child after the first.

Zone and Overseas Locality Rebates:

Special Zones A and B	\$1173 + 50% of dependant rebates
Zone A	\$338 + 50% of dependant rebates
Zone B	\$57 + 20% of dependant rebates

Notional Child Rebates:

One child under 16, not being a student	\$376
Each other child under 16, not being a student	\$282
Student child	\$376

Pensioner Rebates:

	Maximum Rebate \$	Shading Rate Cents/ Dollar	Shading Begins Above \$	Shading Ceases Above \$
Single-rate Pensioners	1,260	12.5%	11,701	21,781
Married-rate Pensioners	896	12.5%	9,881	17,049
Married receiving single-rate	1,197	12.5%	11,836	21,412

Beneficiary Rebates:

The beneficiary rebate is calculated using the following formulae:

- (a) if the taxpayer's benefit amount is £ \$20,700

$$\text{Lowest marginal tax rate} \times \left[\text{Taxpayer's benefit amount} - \text{Tax free threshold} \right]$$

- (b) if the taxpayer's benefit amount is > \$20,700

$$\text{Lowest marginal tax rate} \times \left[\text{Taxpayer's benefit amount} - \text{Tax free threshold} \right] + 0.14 \times \left[\text{Taxpayer's benefit amount} - 20,700 \right]$$

Where:

Lowest marginal tax rate is .20

Taxpayer's benefit amount is the amount of rebateable benefit received by the taxpayer during the income year, rounded down to the nearest whole dollar.

Tax Free threshold is \$5,400

If the rebate amount calculated using the above formulae is not a whole dollar amount, it is rounded up to the nearest whole dollar.

GENERAL RATES OF TAX 1998-99 INCOME YEAR**Resident Individuals:**

<u>Total Taxable income:</u>		<u>Tax on Total Taxable Income:</u>
Not less than	Not more than	
\$	\$	
0	5,400	Nil
5,400	20,700	Nil + 20c for each \$1 over \$ 5,400
20,700	38,000	\$ 3,060 + 34c for each \$1 over \$20,700
38,000	50,000	\$ 8,942 + 43c for each \$1 over \$38,000
50,000		\$14,102 + 47c for each \$1 over \$50,000

Medicare Levy - 1.5% of Taxable Income

Non-Resident Individuals:

<u>Total Taxable income:</u>		<u>Tax on Total Taxable Income:</u>
Not less than	Not more than	
\$	\$	
0	20,700	29c for each \$1
20,700	38,000	\$ 6,003 + 34c for each \$1 over \$20,700
38,000	50,000	\$11,885 + 43c for each \$1 over \$38,000
50,000		\$17,045 + 47c for each \$1 over \$50,000

Higher Education Contribution Scheme:

<u>Total Taxable income:</u>		<u>HEC Assessment Debit:</u>
Not less than	Not more than	
\$	\$	
0	21,333	NIL
21,334	22,498	3% of Taxable Income
22,499	24,244	3.5% of Taxable Income
24,245	28,123	4% of Taxable Income
28,124	33,942	4.5% of Taxable Income
33,943	35,726	5% of Taxable Income
35,727	38,402	5.5% of Taxable Income
38,403		6% of Taxable Income

Maximum rebate**Dependant Rebates:**

Child-housekeeper, housekeeper, with dependant child or student	\$1,587
Spouse (legal or de facto) with dependant child or student**	\$1,452
Spouse (legal or de facto), child-housekeeper, housekeeper* without dependant child or student	\$1,324
Sole parent	\$1,243
Parent, parent-in-law	\$1,190
Invalid relative	\$596

Rebate reduced by \$1 for each \$4 that separate net income exceeds \$282

* Must have care of taxpayer's invalid relative or spouse of taxpayer,
being a spouse in receipt of an invalid pension

**The maximum rebate is reduced by any amount received by the
claimant's spouse through HCCA (Home Child Care Allowance)

Medical Expenses Rebate:

20% of expenditure in excess of \$1,250

Tax Thresholds:

	Medicare Levy	
	Reduced	1.5%
	Levy	Applies
	Applies	Applies
	\$	\$
Single	13,390	14,474
Spouse without dependant child or student child	22,595	24,425
Spouse with one dependant child* or student child	24,695	26,696
Sole parent with one dependant child	24,695	26,696

* Reduced Medicare Levy threshold increases by \$2,100 for each additional child
Upper limit for reduced Medicare Levy increases by \$2,270 for each additional child

Medicare levy surcharge

Medicare levy surcharge	1% of taxable income above the threshold
	Threshold
Singles	\$50,000
Family*	\$100,000

* Increased by \$1,500 for each additional child after the first.
Reduced levy - shaded-in at the rate of 20%

Zone and Overseas Locality Rebates:

Special Zones A and B	\$1173 + 50% of dependant rebates
Zone A	\$338 + 50% of dependant rebates
Zone B	\$57 + 20% of dependant rebates

Notional Child Rebates:

One child under 16, not being a student	\$376
Each other child under 16, not being a student	\$282
Student child	\$376

Pensioner Rebates:

	Maximum Rebate \$	Shading Rate Cents/ Dollar	Shading Begins Above \$	Shading Ceases Above \$
Single-rate Pensioners	1,301	12.5%	11,905	22,313
Married-rate Pensioners	930	12.5%	10,050	17,490
Married receiving single-rate	1,238	12.5%	11,590	21,494

Beneficiary Rebates:

The beneficiary rebate is calculated using the following formulae:

(a) if the taxpayer's benefit amount is £ \$20,700

$$\text{Lowest marginal tax rate} \times \left[\text{Taxpayer's benefit amount} - \text{Tax free threshold} \right]$$

(b) if the taxpayer's benefit amount is > \$20,700

$$\text{Lowest marginal tax rate} \times \left[\text{Taxpayer's benefit amount} - \text{Tax free threshold} \right] + 0.14 \times \left[\text{Taxpayer's benefit amount} - 20,700 \right]$$

Where:

Lowest marginal tax rate is .20

Taxpayer's benefit amount is the amount of rebateable benefit received by the taxpayer during the income year, rounded down to the nearest whole dollar.

Tax Free threshold is \$5,400

If the rebate amount calculated using the above formulae is not a whole dollar amount, it is rounded up to the nearest whole dollar.

GENERAL RATES OF TAX 1999-00 INCOME YEAR**Resident Individuals:**

<u>Total Taxable income:</u>		<u>Tax on Total Taxable Income:</u>
Not less than	Not more than	
\$	\$	
0	5,400	Nil
5,400	20,700	Nil + 20c for each \$1 over \$ 5,400
20,700	38,000	\$ 3,060 + 34c for each \$1 over \$20,700
38,000	50,000	\$ 8,942 + 43c for each \$1 over \$38,000
50,000		\$14,102 + 47c for each \$1 over \$50,000

Medicare Levy - 1.5% of Taxable Income

Non-Resident Individuals:

<u>Total Taxable income:</u>		<u>Tax on Total Taxable Income:</u>
Not less than	Not more than	
\$	\$	
0	20,700	29c for each \$1
20,700	38,000	\$ 6,003 + 34c for each \$1 over \$20,700
38,000	50,000	\$11,885 + 43c for each \$1 over \$38,000
50,000		\$17,045 + 47c for each \$1 over \$50,000

Higher Education Contribution Scheme:

<u>HEC repayment income:</u>		<u>HEC Assessment Debit:</u>
Not less than	Not more than	
\$	\$	
0	21,983	NIL
21,984	23,183	3% of HEC repayment income
23,184	24,982	3.5% of HEC repayment income
24,983	28,980	4% of HEC repayment income
28,981	34,976	4.5% of HEC repayment income
34,977	36,814	5% of HEC repayment income
36,815	39,572	5.5% of HEC repayment income
39,573		6% of HEC repayment income

From 1999/2000, HEC repayment income is the sum of taxable income and reportable fringe benefits, adjusted for any net rental loss on rental property investments.

Maximum rebate

Dependant Rebates:

Child-housekeeper, housekeeper, with dependant child or student	\$1,606
Child-housekeeper, housekeeper, without dependant child or student	\$1,340
Spouse (legal or de facto) with dependant child or student**	\$1,452
Spouse (legal or de facto), child-housekeeper, housekeeper* without dependant child or student	\$1,340
Sole parent	\$1,258
Parent, parent-in-law	\$1,204
Invalid relative	\$603

Rebate reduced by \$1 for each \$4 that separate net income exceeds \$282

* Must have care of taxpayer's invalid relative or spouse of taxpayer, being a spouse in receipt of an invalid pension

**The maximum rebate is reduced by any amount received by the claimant's spouse through HCCA (Home Child Care Allowance)

Medical Expenses Rebate:

20% of expenditure in excess of \$1,250

Tax Thresholds:

	Medicare Levy	
	Reduced Levy Applies \$	1.5% Applies \$
Single	13,551	14,648
Spouse without dependant child or student child	22,866	24,718
Spouse with one dependant child* or student child	24,966	26,989

* Reduced Medicare Levy threshold increases by \$2,100 for each additional child

Upper limit for reduced Medicare Levy increases by \$2,270 for each additional child

Note: The figures applicable to married taxpayers also apply to taxpayers entitled to a sole parent.

Medicare levy surcharge

Medicare levy surcharge	1% of taxable income above the threshold
	Threshold
Singles	\$50,000
Family*	\$100,000

* Increased by \$1,500 for each additional child after the first.

Reduced levy - shaded-in at the rate of 20%

Zone and Overseas Locality Rebates:

Special Zones A or B	\$1173 + 50% of relevant rebate amount*
Zone A	\$338 + 50% of relevant rebate amount*
Zone B	\$57 + 20% of relevant rebate amount*

* Relevant rebate amount means the sum of the rebates to which the taxpayer is entitled for a dependant or housekeeper or as a sole parent.

Notional Child Rebates:

One child under 16, not being a student	\$376
Each other child under 16, not being a student	\$282
Student child	\$376

Pensioner Rebates:

	Maximum Rebate \$	Shading Rate Cents/ Dollar	Shading Begins Above \$	Shading Ceases Above \$
Single-rate Pensioners	1,358	12.5%	12,190	23,054
Married-rate Pensioners	980	12.5%	10,300	18,140
Married receiving single-rate	1,296	12.5%	11,880	22,248

Beneficiary Rebates:

The beneficiary rebate is calculated using the following formulae:

- (a) if the taxpayer's benefit amount is £ \$20,700

$$\text{Lowest marginal tax rate} \times \left[\text{Taxpayer's benefit amount} - \text{Tax free threshold} \right]$$

Where:

Lowest marginal tax rate is .20

Taxpayer's benefit amount is the amount of rebateable benefit received by the taxpayer during the income year, rounded down to the nearest whole dollar.

Tax Free threshold is \$5,400

If the rebate amount calculated using the above formulae is not a whole dollar amount, it is rounded up to the nearest whole dollar.